

GEORGIA DEPARTMENT OF REVENUE

**ELECTRONIC FILING FOR
INDIVIDUAL INCOME TAX RETURNS**

INFORMATION FOR SOFTWARE DEVELOPERS

(TAX YEAR 2005)

Revised December, 2005

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SECTION 1: INTRODUCTION

The *Georgia Department of Revenue* implemented the *Federal/State Electronic Filing Program* statewide in 1996 and it proved to be very successful.

The continued success of this program depends upon the combined and dedicated efforts of you, the software developer, and the Department of Revenue. We believe electronic filing will be a positive step forward in meeting the needs of all Georgia taxpayers.

The purpose of this guide is to help the software developer in preparing the Georgia tax data for electronic filing. Other publications from the Georgia Department of Revenue and the IRS will discuss the policies and procedures that will be a part of this program.

We hope this guide will enable you to develop your software. If you have any questions or concerns, please feel free to contact the Department of Revenue. Our goal is to have an open communication with you so that our program will continue to be successful.

New for 2005:

The IRS has realigned their transmission centers. Please make sure that you are sending all Georgia returns to the **Philadelphia ECC-MTB** center. The IRS will reject returns that are not submitted to the correct home center.

Again for 2005, the IRS will process “**state only**” returns and pass them to the State. This was designed to assist practitioners and taxpayers that failed to transmit the state return with the federal return. It will also allow taxpayers who are required to file in more than one state the opportunity to file multiple state returns electronically. This should **not** be used to file Amended returns. This will only delay the process. Georgia will be using the IRS for sending and receiving acknowledgements.

In case of necessary modifications to this document, you will receive updates via e-mail.

If you have any questions or concerns about this document, please contact:

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State Holidays:

The following is a list of state holidays when all state agencies within the state of Georgia will be closed:

	<u>2005</u>	<u>2006</u>
New Year's Day (January 1)	January 3	January 2
Martin Luther King, Jr.'s Birthday (January 15)	January 17	January 16
Confederate Memorial Day	April 25	April 24
Memorial Day	May 30	May 29
Independence Day	July 4	July 4
Labor Day	September 5	September 4
Columbus Day	October 10	October 9
Veterans' Day	November 11	November 10
Thanksgiving Day	November 24	November 23
Robert E. Lee's Birthday (January 19)	November 25	November 24
Christmas Day (December 25)	December 26	December 25
Washington's Birthday (February 22)	December 27	December 26

SECTION 2: GEORGIA ACKNOWLEDGMENT SYSTEM

see IRS Publication 1346 Part 1, Section 12, Subsections 10-14.

SECTION 3: GEORGIA TESTING PROCESS

Only software developers will be required to test their software with the Georgia Department of Revenue. The state testing process is contingent upon successful completion of IRS testing. If you have not received the test package, contact the Georgia Electronic filing office. The state testing process will begin after the software has been tested *and accepted* by the IRS. Our anticipated testing time will begin in November to allow developers to complete their IRS testing.

If you have not received your test package, please e-mail us at gaelf@dor.ga.gov. Or, contact the help desk at (404) 417-6644.

As part of testing, you must submit a copy of your GA8453/GA8453OL before receiving approval. If your software does not produce a GA8453/GA8453OL, please contact us for procedures. You will also be required to submit a copy of the 525-TV Payment Voucher for balance due returns before receiving approval. Both these forms can be submitted by fax at (404) 417-4398.

SECTION 4: EXCLUSIONS FROM GEORGIA ELECTRONIC FILING

For Tax Year 2005, the Georgia Department of Revenue will allow electronic filing for *full-year, part-year and nonresidents with refund, zero balance or balance due returns.*

THE FOLLOWING RETURN TYPES WILL NOT BE ACCEPTED FOR ELECTRONIC FILING:

- 1. Prior-year returns.**
- 2. Amended returns.**
- 3. Returns filed after Oct. 15, 2006.**

SECTION 5: CREDIT CARD PAYMENT OPTION

For tax year 2005, the Georgia Department of Revenue has added online credit card payments as an additional option for paying current year taxes. Using their primary social security number, taxpayers should go to www.officialpayments.com to complete the transaction. If a taxpayer makes an online payment, they should **not** mail in the 525-TV Payment Voucher.

SECTION 6: GENERAL RECORD INFORMATION

The IRS has defined two (2) record types for State collection of income tax data as part of the Federal/State Electronic Filing program. The *generic record* is a specific formatted record layout defining each field's characteristics. In the generic record, Georgia captures the State return (Form 500 or Form 500EZ). The *unformatted records* consist of **twenty-five (25)** occurrences; each with **4861** characters (60 lines with 80 characters each).

Generic Record

Header Section- Contains identifying information for the return, including the *Declaration Control Number (DCN)* assigned to the return. This is the same DCN assigned to the Federal return.

State Direct Deposit Section -Used to store the bank information to enable a direct deposit of a State refund. The fields being used are the same as the IRS direct deposit fields.

Participant Section- This section is used to capture Georgia return preparation information.

Entity Section -This section provides name and address information. However, reformatting is required due to field length differences.

Consistency Fields -The IRS provides base consistency fields and checks. If any entry is significant, it will be compared to the Federal return. If it does not match, both returns (Federal and State) will be rejected. The record layout lists the corresponding Federal field.

Alphanumeric Fields -The generic record provides **seven (7)** fields, each 80 characters in length for States to define additional data fields. The record layout shows (for each field used) how the 80-character field is broken down into individual data fields.

Signed Numeric Money Fields- This section contains 116 12-character fields for the storing of money fields. In this section, Georgia captures Forms 500 and 500EZ.

Record Terminus Section- The one-character field with a value of "#" to indicate the end of the generic record.

Unformatted Records

A copy of the IRS record layouts is not included in our guide. Please refer to IRS *Publication 1346, Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns*.

The following forms and Schedules, when filed with the IRS, are required by the Department of Revenue:

- ! IRS Forms 1040, 1040A, and 1040EZ
- ! Withholding Forms W-2, W-2G, and 1099
- ! IRS Schedules A through F, and H

Information contained in the required Federal forms and Schedules should be placed in the unformatted records. The Federal data should be identical to the IRS data with the exception of four (4) characters. For these characters, a *state record character* should be substituted for the corresponding IRS value. The characters are as follows:

<u>IRS Character</u>	<u>Substitution Character</u>	<u>ASCII Hex</u>	<u>EBCDIC Hex</u>
****	!!!!	21212121	5A5A5A5A
[{	7B	C0
]	}	7D	D0
#	\$	24	5B

Each of the unformatted state records will provide 60 lines, each line containing 80 bytes. All 60 lines should be used before adding any additional unformatted state records. Unused space within the 80-byte line should be filled with blanks.

The Federal data may be formatted per the IRS's formatting requirements for variable length records. A flag in Alphanumeric Field 2 (IRS305) of the Generic Record will indicate the format utilized. *The valid value is "V" (Variable).*

To construct the Federal data, the Department will emulate the IRS's procedures. The data, in the 80 byte "Form Data" lines of the unformatted record, will be reformatted to create independent records. *The result of this process should be records identical to those processed by the IRS.*

The IRS will permit up to **twenty-five (25)** unformatted records per electronically filed return. Any return with more than **twenty-five** unformatted records will *not* be processed.

The *IRS Summary Record* will not be required in the unformatted state record. If it is included, then it will not be edited or processed by the Department of Revenue.

Please note: For "state only" returns, federal information should be transmitted as part of the file.

Character Sets - ALLOWABLE ENTRIES

Georgia follows the IRS requirements for field character specifications. All IRS fields captured for Georgia would be formatted identically to the IRS format.

The following descriptions of fields have been extracted from *IRS Publication 1346, Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns*.

ALPHA (A) A - Z Upper case alpha characters only.

NUMERICS (N) Values 0 - 9, Right-Justified, Zero-filled.

MONEY FIELDS - All money fields are 12 characters: 11 numeric characters followed by negative sign (-) if a negative entry. If positive entry, the last position would be blank. All money entries are whole dollars (no cents).

Significant (not all zeros) - right justifies; zero-filled.

Non-significant - blank filled.

No dollar signs, commas, periods, or other non-numeric characters would be inserted into the field.

SECTION 7: EDITS AND INSTRUCTIONS FOR THE GENERIC RECORD

PART I - GEORGIA FORM 500

HEADER SECTION

FIELD#:	FIELD IDENTIFICATION:	LENGTH:	DESCRIPTION:
	Byte Count	4 bytes	Value "2752" for fixed, "nnnn" for variable format.
	Start of Record Sentinel	4 bytes	Value "*****"
IRS000	Record ID Type	6 bytes	Value "STbbbb", where b=BLANK
IRS001	Form Number	6 bytes	Value "0001bb", where b=BLANK
IRS002	Page Number	5 bytes	Value "PG01b", where b=BLANK
IRS003	Taxpayer identification number	9 bytes	Numeric (Primary SSN)
IRS004	Filler	1 byte	BLANK
IRS005	Form/Schedule Number	7 bytes	Numeric Value "0000001"
IRS010	State Code	2 bytes	Value "GA"
IRS011	City Code	2 bytes	Alphanumeric, NOT USED BY GA
IRS019	State Only Indicator	2 bytes	Value "SO" or BLANK
IRS020	Declaration Control Number (DCN)	14 bytes	Numeric
	a. First 2 Positions	2 bytes	Numeric - Value "00"
	b. EFIN of Originator	6 bytes	Numeric
	c. Batch Number	3 bytes	Numeric (000-999)
	d. Serial Number	2 bytes	Numeric (00-99)
	e. Year Digit	1 byte	Numeric - Value "6"
IRS023	Return Sequence Number (RSN)	16 bytes	Numeric SAME AS 1040 RSN
	a. ETIN of Transmitter	5 bytes	Numeric
	b. Transmitter Use Field	2 bytes	Numeric
	c. Julian Date of Transmission	3 bytes	Numeric (DDD)
	d. Transmission Sequence #	2 bytes	Numeric (01-99)
	e. Sequence # of Return	4 bytes	Numeric (0001-9999)

STATE DIRECT DEPOSIT SECTION

FIELD#:	FIELD IDENTIFICATION:	LENGTH:	DESCRIPTION:
IRS024	Direct Deposit / Debit Indicator	1 byte	Alphanumeric NOT USED BY GA
IRS025	Reserved-RTN-Flag	1 byte	Numeric NOT USED BY GA
IRS027	Direct Debit Date	8 bytes	Numeric YYYYMMDD NOT USED BY GA
IRS028	Direct Debit Amount	12 bytes	Numeric, NOT USED BY GA
IRS030	State-Routing Transit Number	9 bytes	Numeric or BLANK
IRS032	State-RTN-Indicator	1 byte	Numeric, NOT USED BY GA
IRS035	State-Deposit Account Number	17 bytes	Alphanumeric or BLANK
IRS040	State-Checking Account	1 byte	Alphanumeric "X" or BLANK
IRS048	State-Savings Account	1 byte	Alphanumeric "X" or BLANK

INDICATORS

FIELD#:	FIELD IDENTIFICATION:	LENGTH:	DESCRIPTION:
IRS049	On-line State Return	1 byte	Alpha, Value "O" For Online

PARTICIPANT SECTION

FIELD#:	FIELD IDENTIFICATION:	LENGTH:	DESCRIPTION:
IRS050	State Numeric Area	27 bytes	Numeric
	a. Preparer SSN/PTIN	9 bytes	Alphanumeric, 1040 Seq.1360
	b. Preparer EIN	9 bytes	Numeric, 1040 Seq.1380
	c. Preparer ZIP	5 bytes	Numeric, 1040 Seq.1410-5
	d. Preparer ZIP + 4	4 bytes	Numeric, 1040 Seq.1410-4
IRS052	State Alphanumeric Area	93 bytes	Alphanumeric
	a. Mailbox ID	5 bytes	Alphanumeric
	b. Preparer Firm Name	35 bytes	Alphanumeric, 1040 Seq.1370
	c. Preparer Address	30 bytes	Alphanumeric
	d. Preparer City	20 bytes	Alphanumeric, 1040 Seq.1390
	e. Preparer State	2 bytes	Alphanumeric, 1040 Seq.1400
	f. Preparer Self-Empl Ind	1 byte	Alphanumeric, 1040 Seq.1350

ENTITY SECTION

FIELD#:	FIELD IDENTIFICATION:	LENGTH:	DESCRIPTION:
IRS055	Spouse's SSN	9 bytes	Numeric
IRS060	Name Line 1	35 bytes	Alphanumeric
	a. Primary Last Name	32 bytes	Alphanumeric Must be Present
	b. Primary Suffix	3 bytes	Alphanumeric (JR, SR, III, etc.)
IRS062	Date of Death Primary	8 bytes	Numeric YYYYMMDD
IRS065	Name Line 2	35 bytes	Alphanumeric
	a. Spouse's Last Name	32 bytes	Alphanumeric
	b. Spouse's Suffix	3 bytes	Alphanumeric (JR, SR, III, etc.)
IRS068	Date of Death Secondary	8 bytes	Numeric YYYYMMDD
IRS070	Name Line 3	35 bytes	Alphanumeric
	a. Primary First Name	16 bytes	Alphanumeric
	b. Primary Middle Initial	1 byte	Alphanumeric
	c. Spouse's First Name	16 bytes	Alphanumeric
	d. Spouse's Middle Initial	1 byte	Alphanumeric
	e. Filler	1 byte	Alphanumeric, No Entry/BLANK
IRS074	In C/O Addressee	35 bytes	Alphanumeric
IRS075	Address Line 1	35 bytes	Alphanumeric, STREET OR P.O. BOX
IRS077	Foreign Street Address	35 bytes	Alphanumeric
IRS080	Address Line 2	35 bytes	Alphanumeric
IRS085	City	22 bytes	Alpha
IRS087	Foreign City State or Province	35 bytes	Alphanumeric
IRS090	City Code	5 bytes	Numeric, NOT USED BY GA
IRS095	State Abbreviation	2 bytes	Alpha
IRS098	Foreign Country	22 bytes	Alpha
IRS100	Zip Code	12 bytes	Numeric
IRS105	County Name	20 bytes	Alpha, NOT USED BY GA
IRS110	County Code	5 bytes	Numeric, NOT USED BY GA
IRS115	Telephone Number	12 bytes	Alphanumeric
IRS120	Primary TP Signature	5 bytes	Numeric PIN Use ONLY
IRS125	Spouse Signature	5 bytes	Numeric PIN Use ONLY
IRS126	ERO EFIN/PIN	11 bytes	Numeric

CONSISTENCY SECTION

FIELD#:	FIELD IDENTIFICATION:	LENGTH:	DESCRIPTION:
IRS150	Federal Filing Status	1 byte	Numeric
IRS155	Total Federal Exemptions	2 bytes	Numeric, Required Field

GA FORM 500

FIELD#:	FIELD IDENTIFICATION:	LENGTH:	DESCRIPTION:
IRS160	Wages, Salaries, and Tips	12 bytes	Numeric, NO ENTRY/ZEROS
IRS165	Taxable Interest	12 bytes	Numeric, NO ENTRY/ZEROS
IRS170	Tax-exempt Interest	12 bytes	Numeric, NO ENTRY/ZEROS
IRS175	Dividends	12 bytes	Numeric, NO ENTRY/ZEROS
IRS180	State Refund	12 bytes	Numeric, NO ENTRY/ZEROS
IRS185	Taxable Social Security Benefits	12 bytes	Numeric, NO ENTRY/ZEROS
IRS190	Keogh Plan and SEP Deductions	12 bytes	Numeric, NO ENTRY/ZEROS
IRS195	Adjusted Gross Income	12 bytes	Numeric, NO ENTRY/ZEROS
IRS200	Standard and Itemized Deductions	12 bytes	Numeric, NO ENTRY/ZEROS
IRS205	Earned Income Credit	12 bytes	Numeric, NO ENTRY/ZEROS

ALPHANUMERIC SECTION

FIELD#:	FIELD IDENTIFICATION:	LENGTH:	DESCRIPTION:
IRS300	Alphanumeric Field 1	80 bytes	Alphanumeric
	a. Software Developer Code	10 bytes	Alphanumeric
	b. Paid Preparer Name	31 bytes	Alphanumeric, 1040 Seq.1340
	c. Preparer Phone Number	10 bytes	Alphanumeric
	d. Non-Paid Preparer	13 bytes	Alphanumeric, 1040 Seq.1338
	e. Preparer State EIN	16 bytes	Alphanumeric
IRS305	Alphanumeric Field 2	80 bytes	Alphanumeric
	a. Federal Data Format	1 byte	Alphanumeric, VALID CODE: "V" = Variable.
	b. Type of Form Indicator	1 byte	Alphanumeric, VALID CODE: "R" for GA Form 500.
	c. 65-or-over Exemption, Taxpayer Only	1 byte	Numeric, VALID CODES: Blank = None, "X"= Taxpayer Only.
	d. Blind Exemption, Taxpayer Only	1 byte	Numeric, VALID CODES: Blank = None, "X"= Taxpayer Only.
	e. Number of Georgia Dependents, GA FORM 500 Line 7A	2 bytes	Numeric
	f. Specify Other Additions, GA Form500 –SCH. 1 Line 4	14 bytes	Alphanumeric
	g. Georgia Filing Status, GA FORM 500 Line 5	1 byte	Alphanumeric, VALID GA CODES ARE: "A"= Single, "B"= Joint, "C"= Separate, "D"= Head of Household.
	h. Resident Code, GA FORM 500 Line 4	1 byte	Alphanumeric, VALID GA CODES ARE: "1"= Full Year, "2"= Part-Year, "3"= Nonresident.
	i. Preparer Authorization Primary	1 byte	Alpha
	j. Preparer Authorization Spouse	1 byte	Alpha
	k. Part Year Resident From Month	2 bytes	Numeric
	l. Part Year Resident To Month	2 bytes	Numeric
	m. Filler	20 bytes	BLANK
	n. 65-or-over Exemption, Spouse Only	1 byte	Alphanumeric. VALID CODES: Blank=None, "X"=Spouse Only.
	p. Blind Exemption, Spouse Only	1 byte	Alphanumeric. VALID CODES: Blank=None, "X"=Spouse Only.
	q. Exemption – Yourself, GA FORM 500 Line 6A	1 byte	Alphanumeric. VALID CODES: Blank=None, "X"=Taxpayer
	r. Exemption – Spouse,	1 byte	Alphanumeric. VALID CODES:

	GA FORM 500 Line 6B		Blank=None, "X"=Spouse
	s. Total Number of Exemptions, GA FORM 500 Line 6C	1 byte	Numeric, Values "1" or "2".
	t. Total Number of Exemptions and Dependents, GA FORM 500 Line 7B	2 bytes	Numeric
	u. Length of Extension Filed	1 byte	Alphanumeric, VALID CODES; Blank=None, "6" = 6 months
	v. Filler	24 bytes	Alphanumeric, BLANK
IRS310	Alphanumeric Field 3	80 bytes	Alphanumeric
	a. Date of Birth – Taxpayer, GA FORM 500 – SCH. 1 Line 6A	8 bytes	Numeric YYYYMMDD
	b. Type of Disability – Taxpayer, GA FORM 500 – SCH. 1 Line 6A	19 bytes	Alphanumeric
	c. Date of Disability – Taxpayer, GA FORM 500 – SCH. 1 Line 6A	8 bytes	Numeric YYYYMMDD
	d. Date of Birth – Spouse, GA FORM 500 – SCH. 1 Line 6B	8 bytes	Numeric YYYYMMDD
	e. Type of Disability – Spouse GA FORM 500 – SCH. 1 Line 6B	19 bytes	Alphanumeric
	f. Date of Disability – Spouse, GA FORM 500 – SCH. 1 Line 6B	8 bytes	Numeric YYYYMMDD
	g. Filler	0 bytes	RESERVED
	h. Filler	10 bytes	BLANK
IRS315	Alphanumeric Field 4	80 bytes	Alphanumeric
	a. Dependent 1 Name, GA FORM 500 - LINE 6	20 bytes	Alphanumeric
	b. Dependent 1 SSN, GA FORM 500 - LINE 6	9 bytes	Numeric
	c. Dependent 1 Relationship, GA FORM 500 - LINE 6	9 bytes	Alphanumeric
	d. Dependent 1 No. of months, GA FORM 500 - LINE 6	2 bytes	Numeric
	e. Dependent 2 Name, GA FORM 500 - LINE 6	20 bytes	Alphanumeric
	f. Dependent 2 SSN, GA FORM 500 - LINE 6	9 bytes	Numeric
	g. Dependent 2 Relationship, GA FORM 500 - LINE 6	9 bytes	Alphanumeric
	h. Dependent 2 No. of months GA FORM 500 - LINE 6	2 bytes	Numeric
IRS320	Alphanumeric Field 5	80 bytes	Alphanumeric
	a. Dependent 3 Name, GA FORM 500 - LINE 6	20 bytes	Alphanumeric

	b. Dependent 3 SSN, GA FORM 500 - LINE 7	9 bytes	Numeric
	c. Dependent 3 Relationship, GA FORM 500 - LINE 7	9 bytes	Alphanumeric
	d. Dependent 3 No. of months, GA FORM 500 - LINE 7	2 bytes	Numeric
	e. Dependent 4 Name, GA FORM 500 - LINE 7	20 bytes	Alphanumeric
	f. Dependent 4 SSN, GA FORM 500 - LINE 7	9 bytes	Numeric
	g. Dependent 4 Relationship, GA FORM 500 - LINE 7	9 bytes	Alphanumeric
	h. Dependent 4 No. of months, GA FORM 500 - LINE 7	2 bytes	Numeric
IRS325	Alphanumeric Field 6	80 bytes	Alphanumeric
	a. Specify Other Subtractions, GA FORM 500 – SCH. 1 Line 10	19 bytes	Alphanumeric (Was at IRS310g)
	b. Filler	61 bytes	BLANK
IRS330	Alphanumeric Field 7	80 bytes	Alphanumeric
	a. FEIN 1 GA Form500 – SCH 2 Line 5	9 bytes	Numeric (NNNNNNNNN)
	b. Credit Type Code 1 GA Form500 – SCH 2 Line 5	3 bytes	Numeric (NNN)
	Valid Schedule 2 Credit Type Codes: (Page 23 of Form500 Booklet) 101 = Employer’s Credit for Basic Skills Education 102 = Employer’s Credit for Approved Employee Retraining 103 = Employer’s Jobs Tax Credit 104 = Employer’s Credit for Purchasing Child Care Property 105 = Employer’s Credit for Providing or Sponsoring Child Care for Employees 106 = Manufacturer’s Investment Tax Credit 107 = Optional Investment Tax Credit 108 = Qualified Transportation Credit 109 = Low Income Housing Credit 110 = Diesel Particulate Emission Reduction Technology Equipment 111 = Business Enterprise Vehicle Credit 112 = Research Tax Credit 113 = Small Business Growth Tax Credit 114 = Headquarters Tax Credit 115 = Port Activity Tax Credit 116 = Bank Tax Credit 117 = Low Emission Vehicle Credit 118 = Zero Emission Vehicle Credit 119 = Cigarette Export Credit 120 = New Manufacturing Facilities Job Credit 121 = Electric Vehicle Charger Credit 122 = New Manufacturing Facilities Property Credit 123 = Historic Rehabilitation Credit 124 = Film Tax Credit		

	c. FEIN 2 GA Form500 – SCH 2 Line 6	9 bytes	Numeric (NNNNNNNNNN)
	d. Credit Type Code 2 GA Form500 – SCH 2 Line 6	3 bytes	Numeric (NNN)
	e. FEIN 3 GA Form500 – SCH 2 Line 7	9 bytes	Numeric (NNNNNNNNNN)
	f. Credit Type Code 3 GA Form500 – SCH 2 Line 7	3 bytes	Numeric (NNN)
	g. FEIN 4 GA Form500 – SCH 2 Line 8	9 bytes	Numeric (NNNNNNNNNN)
	h. Credit Type Code 4 GA Form500 – SCH 2 Line 8	3 bytes	Numeric (NNN)
	i. FEIN 5 GA Form500 – SCH 2 Line 9	9 bytes	Numeric (NNNNNNNNNN)
	j. Credit Type Code 5 GA Form500 – SCH 2 Line 9	3 bytes	Numeric (NNN)
	k. Filler	20 bytes	NOT USED, Blank

SIGNED NUMERIC SECTION

FIELD#:	FIELD IDENTIFICATION:	LENGTH:	DESCRIPTION:
IRS350	Numeric Field 1	12 bytes	Numeric, NO ENTRY / ZEROS
IRS355	Numeric Field 2	12 bytes	Numeric, NO ENTRY / ZEROS
IRS360	Numeric Field 3	12 bytes	Numeric, NO ENTRY / ZEROS
IRS365	Numeric Field 4, Federal Adjusted Gross Income, GA FORM 500 – Line 8, <i>(This field could be from IRS710 for Numeric Field 73 Adjusted Gross Income GA FORM 500 –SCH 3 Line8A for part year residents)</i>	12 bytes	Numeric
IRS370	Numeric Field 5, Adjustments from Schedule 1, GA FORM 500 – LINE 9	12 bytes	Numeric
IRS375	Numeric Field 6, Georgia Adjusted Gross Income, GA FORM 500 – LINE 10	12 bytes	Numeric
IRS380	Numeric Field 7, Standard Deduction, GA FORM 500 - LINE 11A	12 bytes	Numeric

IRS385	Numeric Field 8, Special Deductions, GA FORM 500 - LINE 11B	12 bytes	Numeric
IRS390	Numeric Field 9, Total Standard Deduction, GA FORM 500 - LINE 11C	12 bytes	Numeric
IRS395	Numeric Field 10, Adjustments to SCH A Deductions, GA FORM 500 – LINE 12	12 bytes	Numeric
IRS400	Numeric Field 11, Total Itemized Deductions, GA FORM 500 – LINE 12	12 bytes	Numeric
IRS405	Numeric Field 12, Deductions Balance, GA FORM 500 – LINE 13	12 bytes	Numeric
IRS410	Numeric Field 13, Total Exemption Amount, GA FORM 500 – LINE 14C	12 bytes	Numeric
IRS415	Numeric Field 14, Georgia Taxable Income, GA FORM 500 – LINE 15	12 bytes	Numeric
IRS420	Numeric Field 15, Georgia Tax Due, GA FORM 500 – LINE 16	12 bytes	Numeric
IRS425	Numeric Field 16, Credits, GA FORM 500 – LINE 17	12 bytes	Numeric
IRS430	Numeric Field 17, Balance (Line 16 less Line 17), GA FORM 500 – LINE 18	12 bytes	Numeric
IRS435	Numeric Field 18, Georgia Income Tax Withheld, GA FORM 500 – LINE 19 (Note: If Withholding Amount is greater or equal to 7% of Federal AGI, then give message to preparer)	12 bytes	Numeric
IRS440	Numeric Field 19, Payments and Credits on 2005Est. tax, GA FORM 500 – LINE 20	12 bytes	Numeric
IRS445	Numeric Field 20, Low Income Factor, GA FORM 500 – LINE 21A	12 bytes	Numeric
IRS450	Numeric Field 21, Low Income Amount, GA FORM 500 – LINE 21B	12 bytes	Numeric
IRS455	Numeric Field 22, Total Low Income Credit Amount,	12 bytes	Numeric

	GA FORM 500 – LINE 21C		
IRS460	Numeric Field 23, Total Prepayment Credits, GA FORM 500 - LINE 23	12 bytes	Numeric
IRS465	Numeric Field 24, Overpayment, GA FORM 500 - LINE 25	12 bytes	Numeric
IRS470	Numeric Field 25, Amount Credited to 2006 Estimated Tax, GA FORM 500 - LINE 26	12 bytes	Numeric
IRS475	Numeric Field 26, Georgia Wildlife Conservation Fund, GA FORM 500 – LINE 27	12 bytes	Numeric
IRS480	Numeric Field 27, Georgia Children and Elderly Fund, GA FORM 500 - LINE 28	12 bytes	Numeric
IRS485	Numeric Field 28, Estimated Tax Penalty, GA FORM 500 - LINE 32	12 bytes	Numeric
IRS490	Numeric Field 29, Refund Amount, GA FORM 500 - LINE 34	12 bytes	Numeric
IRS495	Numeric Field 30, Interest on Non-GA Municipal & State Bonds, GA FORM 500 -SCH 1 Line 1	12 bytes	Numeric
IRS500	Numeric Field 31, Lump Sum Distributions, GA FORM 500 –SCH 1 Line 2	12 bytes	Numeric
IRS505	Numeric Field 32, Other, GA FORM 500 -SCH 1 Line 4	12 bytes	Numeric
IRS510	Numeric Field 33, Total Additions, GA FORM 500 -SCH 1 Line 5	12 bytes	Numeric
IRS515	Numeric Field 34, Retirement Income Exclusion – Taxpayer, GA FORM 500 -SCH 1 Line 6A	12 bytes	Numeric
IRS520	Numeric Field 35, Retirement Income Exclusion – Spouse, GA FORM 500 –SCH 1 Line 6B	12 bytes	Numeric
IRS525	Numeric Field 36, Social Security Benefits (Taxable), GA FORM 500 –SCH 1 Line 7	12 bytes	Numeric

IRS530	Numeric Field 37, Railroad Retirement Benefits (Taxable), GA FORM 500 –SCH 1 Line 8	12 bytes	Numeric
IRS535	Numeric Field 38, Interest on U.S. Obligations, GA FORM 500 –SCH 1 Line 9	12 bytes	Numeric
IRS540	Numeric Fields 39, Other Subtractions, GA FORM 500 -SCH 1 Line 10	12 bytes	Numeric
IRS545	Numeric Field 40, Total Subtractions, GA FORM 500 -SCH 1 Line 11	12 bytes	Numeric
IRS550	Numeric Field 41, Net Adjustments, GA FORM 500-SCH 1 Line 12	12 bytes	Numeric
IRS555	Numeric Field 42, Other States Credit, GA FORM 500 -SCH 2 Line 1	12 bytes	Numeric
IRS560	Numeric Field 43, Credits Form IND-CR Rural Physician’s Credit, GA FORM 500 -SCH 2 Line 3	12 bytes	Numeric
IRS565	Numeric Field 44	12 bytes	Numeric, NO ENTRY / ZEROS
IRS570	Numeric Field 45	12 bytes	Numeric, NO ENTRY / ZEROS
IRS575	Numeric Field 46	12 bytes	Numeric, NO ENTRY / ZEROS
IRS580	Numeric Field 47	12 bytes	Numeric, NO ENTRY / ZEROS
IRS585	Numeric Field 48	12 bytes	Numeric, NO ENTRY / ZEROS
IRS590	Numeric Field 49	12 bytes	Numeric, NO ENTRY / ZEROS
IRS595	Numeric Field 50	12 bytes	Numeric, NO ENTRY / ZEROS
IRS600	Numeric Field 51, Low Emission Tax Credit, GA FORM 500 -SCH 2 Line 2	12 bytes	Numeric
IRS605	Numeric Field 52, Wages, Salaries, tips, Etc., GA FORM 500 –SCH 3 Line 1A	12 bytes	Numeric
IRS610	Numeric Field 53, Wages, Salaries, tips, Etc, GA FORM 500 –SCH 3 Line 1B	12 bytes	Numeric
IRS615	Numeric Field 54, Wages, Salaries, tips, Etc, GA FORM 500 –SCH 3 Line 1C	12 bytes	Numeric

IRS620	Numeric Field 55, Interest and Dividends, GA FORM 500 –SCH 3 Line 2A	12 bytes	Numeric
IRS625	Numeric Field 56, Interest and Dividends, GA FORM 500 –SCH 3 Line 2B	12 bytes	Numeric
IRS630	Numeric Field 57, Interest and Dividends, GA FORM 500 -SCH 3 Line 2C	12 bytes	Numeric
IRS635	Numeric Field 58, Business Income or (loss), GA FORM 500 -SCH 3 Line 3A	12 bytes	Numeric
IRS640	Numeric Field 59, Business Income or (loss), GA FORM 500 -SCH 3 Line 3B	12 bytes	Numeric
IRS645	Numeric Field 60, Business Income or (loss), GA FORM 500 -SCH 3 Line 3C	12 bytes	Numeric
IRS650	Numeric Field 61, Other Income or (loss), GA FORM 500 -SCH 3 Line 4A	12 bytes	Numeric
IRS655	Numeric Field 62, Other Income or (loss), GA FORM 500 -SCH 3 Line 4B	12 bytes	Numeric
IRS660	Numeric Field 63, Other Income or (loss), GA FORM 500 –SCH 3 Line 4C	12 bytes	Numeric
IRS665	Numeric Field 64, Total Income Lines 1-4, GA FORM 500 -SCH 3 Line 5A	12 bytes	Numeric
IRS670	Numeric Field 65, Total Income Lines 1-4, GA FORM 500 -SCH 3 Line 5B	12 bytes	Numeric
IRS675	Numeric Field 66, Total Income Lines 1-4, GA FORM 500 -SCH 3 Line 5C	12 bytes	Numeric
IRS680	Numeric Field 67, Total from Federal Form 1040, GA FORM 500 -SCH 3 Line 6A	12 bytes	Numeric
IRS685	Numeric Field 68, Total from Federal Form 1040, GA FORM 500 -SCH 3 Line 6B	12 bytes	Numeric
IRS690	Numeric Field 69, Total from Federal Form 1040, GA FORM 500 -SCH 3 Line 6C	12 bytes	Numeric
IRS695	Numeric Field 70, Total from 500 SCH 1 Page 3, GA FORM 500 -SCH 3 Line 7A	12 bytes	Numeric
IRS700	Numeric Field 71,	12 bytes	Numeric

	Total from 500 SCH 1 Page 3, GA FORM 500 -SCH 3 Line 7B		
IRS705	Numeric Field 72, Total from 500 SCH 1 Page 3, GA FORM 500 -SCH 3 Line 7C	12 bytes	Numeric
IRS710	Numeric Field 73, Adjusted Gross Income, GA FORM 500 -SCH 3 Line 8A, (This value should also be placed in IRS365 field for Federal Adjusted Gross Income GA FORM 500 – Line 8)	12 bytes	Numeric
IRS715	Numeric Field 74, Adjusted Gross Income, GA FORM 500 –SCH 3 Line 8B	12 bytes	Numeric
IRS720	Numeric Field 75, Adjusted Gross Income, GA FORM 500 –SCH 3 Line 8C	12 bytes	Numeric
IRS725	Numeric Field 76, Ratio, GA FORM 500 - SCH 3 Line 9, (This field represents a percentage number between 0.00 and 100.00 containing 2 decimal places.)	12 bytes	Numeric (NNN.NN = NNNNN) Examples: 100.00% = 10000; 23.25% = 2325; 0.00% = 0; 0.30% = 30
IRS730	Numeric Field 77, Itemized or Standard Deduction, GA FORM 500 -SCH 3 Line 10	12 bytes	Numeric
IRS735	Numeric Field 78, Total Personal Exemption, GA FORM 500 -SCH 3 Line 11C	12 bytes	Numeric
IRS740	Numeric Field 79, Total Deduction and Exemptions, GA FORM 500 -SCH 3 Line 12	12 bytes	Numeric
IRS745	Numeric Field 80, Ratio, GA FORM 500 -SCH3 Line 13	12 bytes	Numeric
IRS750	Numeric Field 81, Georgia Taxable Income, GA FORM 500 -SCH 3 Line 14	12 bytes	Numeric
IRS755	Numeric Field 82, Other Credits, (Ownership of Sole Proprietor, S Corp, LLC, LLP or Partnership) GA FORM 500-SCH 2 Line 4	12 bytes	Numeric
IRS760	Numeric Field 83	12 bytes	Numeric, NO ENTRY / ZEROS
IRS765	Numeric Field 84,	12 bytes	Numeric

	Tax Balance Due, GA FORM 500- Line 24		
IRS770	Numeric Field 85, Georgia Cancer Research Fund, GA FORM 500- Line 29	12 bytes	Numeric
IRS775	Numeric Field 86, Balance Due State, GA FORM 500 – LINE 33	12 bytes	Numeric
IRS780	Numeric Field 87	12 bytes	Numeric, NO ENTRY / ZEROS
IRS785	Numeric Field 88	12 bytes	Numeric, NO ENTRY / ZEROS
IRS790	Numeric Field 89	12 bytes	Numeric, NO ENTRY / ZEROS
IRS795	Numeric Field 90	12 bytes	Numeric, NO ENTRY / ZEROS
IRS800	Numeric Field 91	12 bytes	Numeric, NO ENTRY / ZEROS
IRS805	Numeric Field 92 Credit 1 Amount GA Form500 – SCH 2 Line 5	12 bytes	Numeric
IRS810	Numeric Field 93 Credit 2 Amount GA Form500 – SCH 2 Line 6	12 bytes	Numeric
IRS815	Numeric Field 94 Credit 3 Amount GA Form500 – SCH 2 Line 7	12 bytes	Numeric
IRS820	Numeric Field 95 Credit 4 Amount GA Form500 – SCH 2 Line 8	12 bytes	Numeric
IRS825	Numeric Field 96 Credit 5 Amount GA Form500 – SCH 2 Line 9	12 bytes	Numeric
IRS830	Numeric Field 97 Credit Schedule Amount GA Form500 – SCH 2 Line 10	12 bytes	Numeric
IRS835	Numeric Field 98 Total Credits Amount GA Form500 – SCH 2 Line 11	12 bytes	Numeric
IRS840	Numeric Field 99 Total Amount of Exemptions GA FORM 500 Line 14a	12 bytes	Numeric
IRS845	Numeric Field 100 Total Amount for Dependents GA FORM 500 Line 14b	12 bytes	Numeric
IRS850	Numeric Field 101 Total Amount of Exemptions GA FORM 500 – SCH.3 Line 11a	12 bytes	Numeric
IRS855	Numeric Field 102 Total Amount for Dependents GA FORM 500 – SCH. 3Line 11b	12 bytes	Numeric
IRS860	Numeric Field 103, Georgia Greenspace Trust Fund	12 bytes	Numeric

	GA FORM 500- LINE 30		
IRS865	Numeric Field 104, Georgia National Guard Foundation GA FORM 500- LINE 31	12 bytes	Numeric
IRS870	Numeric Field 105, Federal deduction for income attributable to domestic production activities (IRC Section 199) GA FORM 500- SCH 1 Line 3	12 bytes	Numeric
IRS875	Numeric Field 106, (RESERVED for GA500EZ)	12 bytes	Numeric.
IRS880-925	Numeric Fields 107 - 116	12 bytes each	Numeric NO ENTRY / ZEROS
	RECORD TERMINUS	1 byte	Alphanumeric – Value “#”

PART II - GEORGIA FORM 500EZ

HEADER SECTION

IRS000-023 – Same as FORM 500

STATE DIRECT DEPOSIT SECTION

IRS024-048 – Same as FORM 500

INDICATORS

IRS049 – Same as FORM 500

PARTICIPANT SECTION

IRS050-052

ENTITY SECTION

IRS055-126 – Same as FORM 500

CONSISTENCY SECTION

IRS150-155 – Same as FORM 500

ALPHANUMERIC SECTION

FIELD#:	FIELD IDENTIFICATION:	LENGTH:	DESCRIPTION:
IRS300	Alphanumeric Field 1 SAME AS FORM 500	80 bytes	Alphanumeric
IRS305	Alphanumeric Field 2	80 bytes	Alphanumeric
	a. Federal Data Format	1 byte	Alphanumeric, VALID CODE: "V"= Variable

	b. Type of Form Indicator	1 byte	Alphanumeric VALID CODE: "E" for FORM 500EZ
	c. Filler	1 byte	
	d. Filler	1 byte	
	e. Filler	2 bytes	
	f. Filler	14 bytes	
	g. Georgia Filing Status	1 byte	Alphanumeric VALID CODES: "A" for SINGLE "B" for MARRIED FILING JOINT
	h. Filler	1 byte	
	i. Preparer Authorization Primary	1 byte	Alpha
	j. Preparer Authorization Spouse	1 byte	Alpha
	k. Filler	2 bytes	
	l. Filler	2 bytes	
	m. Filler	20 bytes	
	n. Filler	1 byte	
	p. Filler	1 byte	
	q. Filler	1 byte	
	r. Filler	1 byte	
	s. Filler	1 byte	
	t. Filler	2 bytes	
	u. Length of Extension Filed	1 byte	Alphanumeric, VALID CODES: Blank=None, "6" = 6 months
	v. Filler	24 bytes	
IRS310-330	Alphanumeric Fields 3 – 7	80 bytes each	Alphanumeric

SIGNED NUMERIC SECTION

FIELD#:	FIELD IDENTIFICATION:	LENGTH:	DESCRIPTION:
IRS350-360	Numeric Field 1-3	12 bytes each	NO ENTRY
IRS365	Numeric Field 4, Federal Adjusted Gross Income, GA FORM 500EZ -LINE 1	12 bytes	Numeric
IRS370-385	Numeric Fields 5-8	12 bytes each	NO ENTRY
IRS390	Numeric Field 9, Standard Deduction + Exemption, GA FORM 500EZ – LINE 2	12 bytes	Numeric
IRS395	Numeric Field 10	12 bytes	NO ENTRY
IRS400	Numeric Field 11	12 bytes	NO ENTRY

IRS405	Numeric Field 12	12 bytes	NO ENTRY
IRS410	Numeric Field 13	12 bytes	NO ENTRY
IRS415	Numeric Field 14, Georgia Taxable Income, GA FORM 500EZ – LINE 3	12 bytes	Numeric
IRS420	Numeric Field 15, Georgia Tax Due, GA FORM 500EZ – LINE 4	12 bytes	Numeric
IRS425	Numeric Field 16	12 bytes	NO ENTRY
IRS430	Numeric Field 17	12 bytes	NO ENTRY
IRS435	Numeric Field 18, Georgia Income Tax Withheld, GA FORM 500EZ – LINE 5 (Note: If Withholding Amount is greater or equal to 7% of Federal AGI, then give message to preparer)	12 bytes	Numeric
IRS440	Numeric Field 19	12 bytes	NO ENTRY
IRS445	Numeric Field 20, Low Income Factor, GA FORM 500EZ - LINE 6A	12 bytes	Numeric
IRS450	Numeric Field 21, Low Income Amount, GA FORM 500EZ - LINE 6B	12 bytes	Numeric
IRS455	Numeric Field 22, Total Low Income Credit Amount, GA FORM 500EZ - LINE 6C	12 bytes	Numeric
IRS460	Numeric Field 23, Total Prepayment Credits, GA FORM 500EZ - LINE 7	12 bytes	Numeric
IRS 465	Numeric Field 24, Overpayment, GA FORM 500EZ -LINE 9	12 bytes	Numeric
IRS470	Numeric Fields 25	12 bytes each	NO ENTRY
IRS475	Numeric Field 26, Georgia Wildlife Conservation, GA FORM 500EZ -LINE 10	12 bytes	Numeric
IRS480	Numeric Field 27,	12 bytes	Numeric

	Georgia Children & Elderly Fund, GA FORM 500EZ -LINE 11		
IRS485	Numeric Field 28	12 bytes	NO ENTRY
IRS490	Numeric Field 29, Refund Amount, GA FORM 500EZ -LINE 17	12 bytes	Numeric
IRS495-760	Numeric Fields 30-83	12 bytes each	NO ENTRY
IRS765	Numeric Field 84, Tax Balance Due, GA FORM 500EZ- Line 8	12 bytes	Numeric
IRS770	Numeric Field 85, Georgia Cancer Research Fund, GA FORM 500EZ- Line 12	12 bytes	Numeric
IRS775	Numeric Field 86, Balance Due State, GA FORM 500EZ - LINE 16	12 bytes	Numeric
IRS780-855	Numeric Fields 87 – 102	12 bytes each	NO ENTRY
IRS860	Numeric Field 103, Georgia Greenspace Trust Fund GA FORM 500EZ - LINE 13	12 bytes	Numeric
IRS865	Numeric Field 104, Georgia National Guard Foundation GA FORM 500EZ - LINE 14	12 bytes	Numeric
IRS870	Numeric Field 105 (RESERVED for GA500)	12 bytes	Numeric
IRS875	Numeric Field 106 Total Gifts, GA FORM 500EZ – Line 15	12 bytes	Numeric
IRS880-925	Numeric Fields 107 – 116	12 bytes each	Numeric NO ENTRY / ZEROS
	RECORD TERMINUS	1 byte	Alphanumeric – Value “#”